SUNIL HEALTHCARE MEXICO SA DE CV

Reg. office : Real de Las Lomas No. 1025, Int. 5, Of. 1, Col. Lomas 4a Seccion, CP 78216 ,San Luis Potosi, S.L.P. Mexico

BALANCE SHEET

As at 31st March 2025

Particulars	Notes No.	Year Ended 31-Mar-2025 Amount in Pesos	Year Ended 31-Mar-2025 Amount in USD	Year Ended 31-Mar-2025 Amount in Rs.	Year Ended 31-Mar-2024 Amount in Pesos	Year Ended 31-Mar-2024 Amount in USD	Year Ended 31-Mar-2024 Amount in Rs.
Assets							
Non-Current Assets							
Property, Plant and Equipment		-	-	-	1,447.00	87.53	7,297.35
Financial Assets							
(i) Other Financial Assets	1	31,295.00	1,531.22	1,31,043.03	31,295.00	1,892.96	1,57,823.55
		31,295.00	**1,531.22**	**1,31,043.03**	**32,742.00**	**1,980.49**	**1,65,120.90**
Current Assets							
Inventories	2	55,30,244.22	2,70,586.37	2,31,57,052.07	55,30,244.22	3,34,511.48	2,78,89,527.06
Financial Assets							
(i) Trade Receivables		31,16,647.85	1,52,492.80	1,30,50,486.33	25,21,056.72	1,52,492.80	1,27,13,919.47
(ii) Cash and Bank Balances	3	14,457.82	707.40	60,539.92	34,792.17	2,104.50	1,75,460.10
(iii) Other Financial Assets	4	2,68,844.62	13,154.16	11,25,745.74	2,68,844.62	16,261.78	13,55,807.99
Current Tax Assets (net)	5	10,87,383.73	53,204.02	45,53,253.11	10,84,082.77	65,573.62	54,67,128.50
		1,00,17,578.24	**4,90,144.75**	**4,19,47,077.17**	**94,39,020.50**	**5,70,944.18**	**4,76,01,843.12**
TOTAL		**1,00,48,873.24**	**4,91,675.97**	**4,20,78,120.20**	**94,71,762.50**	**5,72,924.67**	**4,77,66,964.02**
EQUITY AND LIABILITIES							
Equity							
Equity Share Capital	6	3,000.00	160.00	10,339.00	3,000.00	160.00	10,339.00
Other Equity	7	(1,23,79,259.42)	(6,05,711.40)	(5,18,34,032.88)	(87,97,363.50)	(5,32,110.39)	(4,43,61,117.92)
		(1,23,76,259.42)	**(6,05,551.40)**	**(5,18,23,693.88)**	**(87,94,363.50)**	**(5,31,950.39)**	**(4,43,50,778.92)**
Current Liabilities							
Financial liabilities							
(i) Short Term Loans and Advances		11,78,640.00	57,669.05	49,35,374.78	9,91,938.00	60,000.00	50,02,434.00
(ii) Trade Payables		1,98,09,855.45	9,69,265.87	8,29,50,740.64	1,60,63,745.52	9,71,658.24	8,10,10,936.86
(iii) Other Current Liabilities	8	14,36,637.21	70,292.45	60,15,698.66	11,00,335.88	66,556.73	55,49,094.43
Current Tax Liability(net)	9	-	-	-	1,10,106.60	6,660.09	5,55,277.65
		2,24,25,132.66	**10,97,227.37**	**9,39,01,814.08**	**1,82,66,126.00**	**11,04,875.06**	**9,21,17,742.94**
TOTAL		**1,00,48,873.24**	**4,91,675.97**	**4,20,78,120.20**	**94,71,762.50**	**5,72,924.67**	**4,77,66,964.02**

FOR SUNIL HEALTHCARE MEXICO SA DE CV

For Sunil Healthcare Mexico SA DE CV

Tapan

Tapan Sharma

(Sole Administrator)

Date : 24th April 2025

Authorised Signatory

SUNIL HEALTHCARE MEXICO SA DE CV
Reg. office : Real de Las Lomas No. 1025, Int. 5, Of. 1, Col. Lomas 4a Seccion, CP 78216 ,San Luis Potosi, S.L.P, Mexico

STATEMENT OF PROFIT & LOSS ACCOUNT
For the year ended 30th September 2024

Particulars	Notes No.	Year Ended 31-Mar-2025 Amount in Pesos	Year Ended 31-Mar-2025 Amount in USD	Year Ended 31-Mar-2025 Amount in Rs.	Year Ended 31-Mar-2024 Amount in Pesos	Year Ended 31-Mar-2024 Amount in USD	Year Ended 31-Mar-2024 Amount in Rs.
REVENUES							
Net Revenue from Operations	10	-	-	-	7,29,642.89	42,117.95	34,87,189.12
Other Income	11	-	-	-	11,39,648.05	65,785.11	54,46,730.64
Total Revenues (I)		-	-	-	**18,69,290.94**	**1,07,903.06**	**89,33,919.76**
EXPENSES							
Purchase of Stock- In-Trade		-	-	-	(3,42,788.50)	-19,787.14	-16,38,292.30
Changes in Inventories of Stock-in-trade	12	-	-	-	8,31,432.54	47,993.66	39,73,673.36
Importation expenses		-	-	-	1,97,320.99	11,390.17	9,43,058.06
Financial Exp.		1,12,218.48	5,908.79	4,99,706.03	40,818.91	2,356.23	1,95,086.20
Depreciation		1,447.00	76.19	6,443.45	4,340.84	250.57	20,746.22
Other Expenses	13	34,68,230.44	1,82,617.25	1,54,43,941.49	11,76,246.10	67,897.71	56,21,644.03
Total Expenses (II)		**35,81,895.92**	**1,88,602.23**	**1,59,50,090.97**	**19,07,370.88**	**1,10,101.18**	**91,15,915.57**
Profit/(Loss) before exceptional item and Tax from Continuing Operations		(35,81,895.92)	(1,88,602.23)	(1,59,50,090.97)	(38,079.94)	(2,198.12)	(1,81,995.81)
Profit before Tax (I-II)		(35,81,895.92)	(1,88,602.23)	(1,59,50,090.97)	(38,079.94)	(2,198.12)	(1,81,995.81)
Tax Expenses:							
Current Tax		-	-	-	12,299.10	709.95	58,781.20
Earlier year		-	-	-	-	-	-
Net Profit for the Year		**(35,81,895.92)**	**(1,88,602.23)**	**(1,59,50,090.97)**	**(50,379.04)**	**(2,908.07)**	**(2,40,777.02)**

For Sunil Healthcare Mexico SA DE CV
FOR SUNIL HEALTHCARE MEXICO SA DE CV

Tapan.

Tapan Sharma
(Sole Administrator)

Authorised Signatory

Date : 24th April 2025

SUNIL HEALTHCARE MEXICO SA DE CV

Reg. office : Real de Las Lomas No. 1025, Int. 5, Of. 1, Col. Lomas 4a Seccion, CP 78216 ,San Luis Potosi, S.L.P. Mexico

Notes to the Financial Statements

Particulars	As at 31st March 2025 Amount in Pesos	As at 31st March 2025 Amount in USD	As at 31st March 2025 Amount in Rs.	As at 31st March 2024 Amount in Pesos	As at 31st March 2024 Amount in USD	As at 31st March 2024 Amount in Rs.
1 Other Financial Assets						
(Unsecured, Considered Good Unless Stated Otherwise)						
Security Deposits	31,295.00	1,531.22	1,31,043.03	31,295.00	1,892.96	1,57,223.55
	31,295.00	**1,531.22**	**1,31,043.03**	**31,295.00**	**1,892.96**	**1,57,223.55**
2 Inventories						
Stock-in-Trade	55,30,244.22	2,70,586.37	2,31,57,052.07	55,30,244.22	3,34,511.48	2,78,23,527.06
	55,30,244.22	**2,70,586.37**	**2,31,57,052.07**	**55,30,244.22**	**3,34,511.48**	**2,78,23,527.06**
3 Cash and Bank Balances						
Cash In Hand	0.96	0.05	4.02	0.96	0.06	4.84
Balance with Banks	14,456.86	707.35	60,535.90	34,791.21	2,104.44	1,75,455.26
	14,457.82	**707.40**	**60,539.92**	**34,792.17**	**2,104.50**	**1,75,460.10**
4 Other Financial Assets						
Advance to Suppliers	2,68,844.62	13,154.16	11,25,745.74	2,68,844.62	16,261.78	13,55,207.99
	2,68,844.62	**13,154.16**	**11,25,745.74**	**2,68,844.62**	**16,261.78**	**13,55,207.99**
5 Current Tax assets (Net)						
Income tax	-	-	-			
Other	10,87,383.73	53,204.02	45,53,253.11	10,84,082.77	65,573.62	54,67,128.50
	10,87,383.73	**53,204.02**	**45,53,253.11**	**10,84,082.77**	**65,573.62**	**54,67,128.50**
6 Equity Share Capital:						
Authorized, Issued, Subscribed and Paid-up Share Capital	3,000.00	160.00	10,339.00	3,000.00	160.00	10,339.00
(3,000 Equity Shares of MXP 1 per each)	-	-	-	-	-	-
	3,000.00	**160.00**	**10,339.00**	**3,000.00**	**160.00**	**10,339.00**
7 Other Equity						
Balance as per last financial statement	-87,97,363.50	-3,86,523.79	-3,36,77,550.62	-8746984.46	-3,83,615.72	-3,34,36,773.60
Add: Profit during the year	-35,81,895.92	-1,88,602.23	-1,59,50,090.97	(50,379.04)	-2,908.07	-2,40,777.02
	-1,23,79,259.42	-5,75,126.03	-4,96,27,641.59	(87,97,363.50)	-3,86,523.79	-3,36,77,550.62
Balance as per last financial statement		-1,45,586.60	-1,06,83,567.30		-1,01,244.07	-64,24,079.32
Add: Foreign Currency Translation Reserve	-	1,15,001.23	84,77,176.01	-	-44,342.53	-42,59,487.98
	-	-30,585.37	-22,06,391.29	-	-1,45,586.60	-1,06,83,567.30
Closing Balances	**-1,23,79,259.42**	**-6,05,711.40**	**-5,18,34,032.88**	**(87,97,363.50)**	**-5,32,110.39**	**-4,43,61,117.92**
8 Short Term Loans and Advances						
(Unsecured, Considered Good Unless Stated Otherwise)	11,78,640.00	57,669.05	49,35,374.78	9,91,938.00	60,000.00	50,02,434.00
Loan from Holding Company (Sunil Healthcare Ltd, India)	-	-	-	-	-	-
	11,78,640.00	**57,669.05**	**49,35,374.78**	**9,91,938.00**	**60,000.00**	**50,02,434.00**
9 Other Current Liabilities						
Statutory Liabilities	-	-	-			
Other Payables	7,88,130.81	38,562.03	33,00,177.26	5,98,983.08	36,231.08	30,20,726.44
(Payables(reimbursements), being amount apportioneded by Sunil Healthcare Ltd, India on account of business suppcrt incurred at its end)						
Expenses payable	4,86,652.51	23,811.16	20,37,782.98	3,39,498.91	20,535.49	17,12,124.03
Advance from Customers	1,61,853.89	7,919.26	6,77,738.42	1,61,853.89	9,790.16	8,16,243.96
	14,36,637.21	**70,292.45**	**60,15,698.66**	**11,00,335.88**	**66,556.73**	**55,49,094.43**
10 Current Tax Liability(net)						
Current Tax Liability	-	-	-	1,10,106.60	6,660.09	5,55,277.65
	-	-	-	**1,10,106.60**	**6,660.09**	**5,55,277.65**

SUNIL HEALTHCARE MEXICO SA DE CV

Reg. office : Real de Las Lomas No. 1025, Int. 5, Of. 1, Col. Lomas 4a Seccion, CP 78216 ,San Luis Potosi, S.L.P. Mexico

Notes to the Financial Statements

	Particulars	Year ended 31st March 2025 Amount in Pesos	Year ended 31st March 2025 Amount in USD	Year ended 31st March 2025 Amount in Rs.	Year ended 31st March 2024 Amount in Pesos	Year ended 31st March 2024 Amount in USD	Year ended 31st March 2024 Amount in Rs.
10	**Revenue from Operation**						
	Sale of Products						
	Empty Hard Gelatin Capsules	-	-	-	7,29,642.89	42,117.95	34,87,189.12
		-	-	-	7,29,642.89	42,117.95	34,87,189.12
11	**Other Income**						
	Exchange gain	-	-	-	11,39,648.05	65,785.11	54,46,730.64
	Misc. Incomce	-	-	-	-	-	-
		-	-	-	11,39,648.05	65,785.11	54,46,730.64
12	**Changes in Inventories of Stock-in-trade**						
	Opening Inventories						
	Stock-in-Trade	55,30,244.22	3,34,511.48	2,78,89,527.06	63,61,676.76	3,52,642.84	2,89,93,200.73
		55,30,244.22	3,34,511.48	2,78,89,527.06	63,61,676.76	3,52,642.84	2,89,93,200.73
	Closing Inventories						
	Stock-in-Trade	55,30,244.22	2,70,586.37	2,31,57,052.07	55,30,244.22	3,34,511.48	2,78,89,527.06
		55,30,244.22	2,70,586.37	2,31,57,052.07	55,30,244.22	3,34,511.48	2,78,89,527.06
	Transition adjustment	-	-63,925.12	-47,32,474.99	-	29,262.31	23,69,999.65
		-	-	-	8,31,432.54	47,993.66	39,73,673.36
13	**Other Expenses**						
	Bank Charges	16,390.35	863.02	72,985.81	20,629.62	1,190.23	98,595.62
	Travelling Exp.	-	-	-	66,133.32	3,217.49	3,15,071.23
	Warehouse Exp.	-	-	-	4,43,932.69	25,623.48	21,21,930.54
	Legal and Professional Charges	-	-	-	4,37,824.41	25,276.46	20,92,785.07
	Commission on Sales	-	-	-	7,068.92	408.05	33,784.56
	Courier Charges	-	-	-	11,846.95	683.85	56,620.24
	Transportation Exp.	-	-	-	49,178.45	2,838.73	2,35,039.03
	Misc. Exp.	(89,475.60)	(4,711.28)	-3,98,432.56	1,39,521.62	8,053.75	6,66,815.99
	Exchange Loss	35,41,315.69	1,86,465.51	1,57,69,388.24	-	-	-
		34,68,230.44	1,82,617.25	1,54,43,941.49	11,76,246.10	67,897.71	56,21,644.03

For Sunil Healthcare Mexico SA DE CV

FOR SUNIL HEALTHCARE MEXICO SA DE CV

Tapan.

Tapan Sharma

(Sole Administrator) Authorised Signatory

Date 24th April 2025